FOR OHF USE

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2003
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2003)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0044487

Facility Name: Greenbrier Lodge

Address: 600 South Maple (Number) Piper City (City) 60959 (Zip Code)

County: Iroquois

Telephone Number: (815) 686-2277 **Fax #** (815) 686-2812

IDPA ID Number: 370920203

Date of Initial License for Current Owners: 06/01/2001

Type of Ownership:

	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code		x	Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact
Name: Teresa Thompson **Telephone Number:** (815) 686-2277

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 11/01/2002 to 10/31/2003 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)

(Type or Print Name) Teresa Thompson, RN

(Title) Administrator

Paid Preparer

(Signed) See Accountant's report (Date)

(Print Name and Title) Michael Stroud, Smith, Koelling, Dykstra, & Ohm, PC

(Firm Name & Address) 1605 N. Convent, Bourbonnais, IL 60914

(Telephone) (815) 937-1997 Fax # (815) 935-0340

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/01/2002 Ending: 10/31/2003

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	60	Skilled (SNF)	60	21,900	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	60	TOTALS	60	21,900	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	1,892	1,069	3,262	6,223	8
9	SNF/PED					9
10	ICF	9,339	5,003	278	14,620	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	11,231	6,072	3,540	20,843	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.17%

D. How many bed-hold days during this year were paid by Public Aid?
55 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
Meals on Wheels

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [x] NO [ ]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [x] NO [ ]

I. On what date did you start providing long term care at this location
Date started 06/01/2001

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [x]

K. Was the facility certified for Medicare during the reporting year?
YES [x] NO [ ] If YES, enter number of beds certified 60 and days of care provided 3,262

Medicare Intermediary Administar Federal

IV. ACCOUNTING BASIS

ACCRUAL [x] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year YES [x] NO [ ]

Tax Year: 10/31/2003 Fiscal Year: 10/31/2003

* All facilities other than governmental must report on the accrual basi

Facility Name & ID Number Greenbrier Lodge # 0044487 **Report Period Beginning:** 11/01/2002 **Ending:** 10/31/2003

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	143,201	22,240	6,914	172,355		172,355	(206)	172,149			1
2	Food Purchase		116,276		116,276		116,276	(9,118)	107,158			2
3	Housekeeping	84,665	6,447		91,112		91,112	(464)	90,648			3
4	Laundry	29,781	15,438		45,219		45,219		45,219			4
5	Heat and Other Utilities			73,432	73,432		73,432	(18,604)	54,828			5
6	Maintenance	55,158	17,126	30,763	103,047		103,047	(1,745)	101,302			6
7	Other (specify):* Apartment			3,272	3,272		3,272	(3,272)				7
8	**TOTAL General Services**	312,805	177,527	114,381	604,713		604,713	(33,409)	571,304			8
	B. Health Care and Programs											
9	Medical Director			4,800	4,800		4,800		4,800			9
10	Nursing and Medical Records	862,991	54,172	3,682	920,845		920,845		920,845			10
10a	Therapy		1,100	218,723	219,823		219,823		219,823			10a
11	Activities	39,284	1,741	2,387	43,412		43,412		43,412			11
12	Social Services	40,376	240	2,606	43,222		43,222		43,222			12
13	Nurse Aide Training											13
14	Program Transportation			4,730	4,730		4,730		4,730			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	942,651	57,253	236,928	1,236,832		1,236,832		1,236,832			16
	C. General Administration											
17	Administrative	64,911			64,911		64,911		64,911			17
18	Directors Fees			14,200	14,200		14,200		14,200			18
19	Professional Services			20,205	20,205		20,205		20,205			19
20	Dues, Fees, Subscriptions & Promotion			23,818	23,818		23,818	(10,520)	13,298			20
21	Clerical & General Office Expenses	84,556	8,292	30,318	123,166		123,166	(275)	122,891			21
22	Employee Benefits & Payroll Taxes			337,234	337,234		337,234		337,234			22
23	Inservice Training & Education											23
24	Travel and Seminar			11,135	11,135		11,135	(113)	11,022			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			58,033	58,033		58,033		58,033			26
27	Other (specify):*											27
28	**TOTAL General Administration**	149,467	8,292	494,943	652,702		652,702	(10,908)	641,794			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,404,923	243,072	846,252	2,494,247		2,494,247	(44,317)	2,449,930			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Greenbrier Lodge #0044487 Report Period Beginning: 11/01/2002 Ending: 10/31/2003

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			83,251	83,251		83,251	(39,801)	43,450			30
31	Amortization of Pre-Op. & Org											31
32	Interest			23,304	23,304		23,304	(13,692)	9,612			32
33	Real Estate Taxes			50,531	50,531		50,531	(15,160)	35,371			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			4,015	4,015		4,015		4,015			35
36	Other (specify):*											36
37	**TOTAL Ownership**			161,101	161,101		161,101	(68,653)	92,448			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		16,254	93,502	109,756		109,756		109,756			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			32,850	32,850		32,850		32,850			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		16,254	126,352	142,606		142,606		142,606			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,404,923	259,326	1,133,705	2,797,954		2,797,954	(112,970)	2,684,984			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/01/2002 Ending: 10/31/2003

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Room	(2,839)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(3,694)	30		9
10	Interest and Other Investment Incom				10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salar				12
13	Sales Tax				13
14	Non-Care Related Interes				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(275)	21		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotiona	(9,136)	20		25
26	Income Taxes and Illinois Persona Property Replacement Tax				26
27	Nurse Aide Training for Non-Employee				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(97,026)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (112,970)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (112,970)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport		x	$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Greenbrier Lodge

ID# 0044487

Report Period Beginning: 11/01/2002

Ending: 10/31/2003

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Apartment - Dietary Supplies	$ (206)	1	1
2	Apartment - Food Cost	(9,118)	2	2
3	Apartment - Housekeeping Supplies	(464)	3	3
4	Apartment - Utilities	(10,801)	5	4
5	Apartment - Building Supplies	(71)	6	5
6	Apartment - R & M	(1,674)	6	6
7	Apartment - Lifeline	(3,272)	7	7
8	Apartmnet - Advertising	(1,384)	20	8
9	Apartment - Gas & Oil	(4,964)	5	9
10	Apartment - Interest Expense	(13,692)	32	10
11	Apartment - Real Estate Tax	(15,160)	33	11
12	Apartment - Depreciation	(36,107)	30	12
13	Apartment - Transportation	(113)	24	13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(97,026)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Greenbrier Lodge **#** 0044487 **Report Period Beginning:** 11/01/2002 **Ending:** 10/31/2003

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	(206)	0	0	0	0	0	0	0	0	0	0	(206)	1
2	Food Purchase	(9,118)	0	0	0	0	0	0	0	0	0	0	(9,118)	2
3	Housekeeping	(464)	0	0	0	0	0	0	0	0	0	0	(464)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(18,604)	0	0	0	0	0	0	0	0	0	0	(18,604)	5
6	Maintenance	(1,745)	0	0	0	0	0	0	0	0	0	0	(1,745)	6
7	Other (specify):*	(3,272)	0	0	0	0	0	0	0	0	0	0	(3,272)	7
8	**TOTAL General Services**	(33,409)	0	0	0	0	0	0	0	0	0	0	(33,409)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(10,520)	0	0	0	0	0	0	0	0	0	0	(10,520)	20
21	Clerical & General Office Expenses	(275)	0	0	0	0	0	0	0	0	0	0	(275)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(113)	0	0	0	0	0	0	0	0	0	0	(113)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(10,908)	0	0	0	0	0	0	0	0	0	0	(10,908)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(44,317)	0	0	0	0	0	0	0	0	0	0	(44,317)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Greenbrier Lodge # 0044487 **Report Period Beginning:** 11/01/2002 **Ending:** 10/31/2003

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(39,801)	0	0	0	0	0	0	0	0	0	0	(39,801)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(13,692)	0	0	0	0	0	0	0	0	0	0	(13,692)	32
33	Real Estate Taxes	(15,160)	0	0	0	0	0	0	0	0	0	0	(15,160)	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(68,653)	0	0	0	0	0	0	0	0	0	0	(68,653)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(112,970)	0	0	0	0	0	0	0	0	0	0	(112,970)	45

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/01/2002 Ending: 10/31/2003

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See attached						

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [ ] YES [x] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$			$	$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI

Greenbrier Lodge, Inc.
Attachment to Schedule VII - Related Parties
10/31/2003

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additior

1 OWNERS			Directors Fees, Line 18		
Name	Ownership %				
Margery Arends	$4,000	7.41%			
Della M Bork, Trustee	2,000	3.70%			
Harold F Bork Trust	2,000	3.70%	600		
Ronald D Bork, Trustee	4,000	7.41%	750		
Mary K Brown, Trustee	2,000	3.70%			
Betty Cook	2,000	3.70%			
Eugene Doran	2,000	3.70%			
Shirley Freeman	2,000	3.70%			
Robert Frerichs	4,000	7.41%			
Ray Froelich	2,000	3.70%			
Ruth Hanna	2,000	3.70%			
Charles Kerchenfaut	2,000	3.70%			
Marilyn Kerchenfaut	2,000	3.70%	750		
Robert Kurtenbach	4,000	7.41%			
Dr Hugh McIntosh, Trustee	2,000	3.70%	600		
Gladys McMillan Estate	2,000	3.70%			
Darla Propes	2,000	3.70%			
Jerome Rebholz	2,000	3.70%	2,550		
Johanna C. Somers, Trustee	4,000	7.41%	2,550		
Edith Stuckey	2,000	3.70%			
James D Stuckey	4,000	7.41%	750		
Robert King	0	0.00%	750		
Jeff Orr	0	0.00%	4,900		
Bob King	0	0.00%			
	$ 54,000	100.00%	14,200	0	0

ıal schedule if necessary

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/01/2002 Ending: 10/31/2003

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									$		1
2	See schedule of owners for directors fees										2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/01/2002 Ending: 0/31/2003

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central offi
or parent organization costs? (See instructions.) YES [ ] NO [x]

B. Show the allocation of costs below. If necessary, please attach worksheets

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/01/2002 Ending: 10/31/2003

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Vermillion Valley Bank		x	Working Capital	$3,490.57	04/30/02	Line of Credit		05/09/07		9,220	6
7	Vermillion Valley Bank		x	Working Capital modification	$2,214.31	09/16/03	Line of Credit	111,193	08/09/08		392	7
8												8
9	TOTAL Facility Related				$5,704.88		$	$ 111,193			$ 9,612	9
	B. Non-Facility Related*											
10	Vermillion Valley Bank		x	Apartment Mortgage	$4,907.42	03/22/02	254,425		07/21/03		12,064	10
11	Vermillion Valley Bank		x	Apt Mortgage Refinance	$2,509.96	07/21/03	137,286	131,384	10/09/08		1,628	11
12												12
13												13
14	TOTAL Non-Facility Related				$7,417.38		$ 391,711	$ 131,384			$ 13,692	14
15	TOTALS (line 9+line14)						$ 391,711	$ 242,577			$ 23,304	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ None Line #

* **Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7 (See instructions.)**

** **If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/01/2002 Ending: 10/31/2003

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and l must accompany the cost report

1. Real Estate Tax accrual used on 2002 report.	$	29,480	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	35,376	2
3. Under or (over) accrual (line 2 minus line 1).	$	5,896	3
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)	$	29,480	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru	$	35,376	7

Real Estate Tax History

Real Estate Tax Bill for Calendar Year:			
	1998	20,643	8
	1999	34,320	9
	2000	35,331	10
	2001	35,376	11
	2002	35,170	12

Tax paid in 2002 for 2001 = 35,376 (difference to 2003 immaterial)

$35,376/ 12 months X 10 months accrual (through 10/31/03) = 29,480

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2002	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Greenbrier Lodge COUNTY Iroquois

FACILITY IDPH LICENSE NUMBER 0044487

CONTACT PERSON REGARDING THIS REPORT Vicki DeYoung

TELEPHONE (815) 937-1997 FAX #: (815) 935-0360

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2002.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	04-04-03-300-003	Nursing Home	$ 35,169.46	$ 35,169.46
2.	04-04-03-302-001	Apartments	$ 15,151.88	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.	Real estate taxes are billed separately		$	$
8.	for the Nursing Home and the		$	$
9.	apartments. Therefore, no cost		$	$
10.	allocation is required.		$	$
		TOTALS	$ 50,321.34	$ 35,169.46

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? x YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill which is normally paid during 2003.

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/01/2002 Ending: 10/31/2003

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 20,804 B. General Construction Type: Exterior Brick Frame Protected Number of Stories 1

C. Does the Operating Entity? [x] (a) Own the Facility [ ] (b) Rent from a Related Organization [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions

D. Does the Operating Entity? [x] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization [ ] (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's groun (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, et List entity name, type of business, square footage, and number of beds/units available (where applicable

Trace Independent Living Units, 12 units
Completely separate building and lot.

F. Does this cost report reflect any organization or pre-operating costs which are being amortize [ ] YES [x] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized
3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Nursing Facility	228,690	1972	$ 22,181	1
2					2
3	TOTALS	228,690		$ 22,181	3

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/01/2002 Ending: 10/31/2003

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dolla

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	60		1972	1972	$ 519,786	$ 14,851	35	$ 14,851	$	$ 456,655	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Fully Depreciated				44,845					44,845	9
10											10
11	Building Improvements			1995	78,510	2,013	39	2,013		16,692	11
12	Land Improvements			1995	21,490	1,319	15	1,413	94	11,561	12
13	Septic System			1997	18,954	1,168	15	1,264	96	7,582	13
14	Drainage Improvement			1998	5,561	351	15	371	20	1,978	14
15	Sprinkler System			1998	14,144	514	27.5	514		2,743	15
16	Landscaping			1999	19,119	1,461	15	1,275	(186)	4,932	16
17	Floor Tiling			1997	3,255	201	15	217	16	1,338	17
18	Wall Protectors			2002	3,730	533	15	249	(284)	436	18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/01/2002 Ending: 10/31/2003

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dolla

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 729,394	$ 22,411		$ 22,167	$ (244)	$ 548,762	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Numbe Greenbrier Lodge # 0044487 Report Period Beginning: 11/01/2002 Ending: 10/31/2003

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 71,582	$ 17,487	$ 14,037	$ (3,450)	Various	$ 42,259	71
72	Current Year Purchases	16,306	1,696	1,696		Various	1,696	72
73	Fully Depreciated Assets	91,604					91,604	73
74								74
75	TOTALS	$ 179,492	$ 19,183	$ 15,733	$ (3,450)		$ 135,559	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Resident Transportation	1999 Dodge Van	2001	$ 27,750	$ 5,550	$ 5,550	$		$ 10,174	76
77										77
78										78
79										79
80	TOTALS			$ 27,750	$ 5,550	$ 5,550	$		$ 10,174	80

E. Summary of Care-Related Asset

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 958,817	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 47,144	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 43,450	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (3,694)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 694,495	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Apartment Building & Equipment	$ 834,522	$ 36,107	$ 213,411	86
87					87
88					88
89					89
90					90
91	TOTALS	$ 834,522	$ 36,107	$ 213,411	91

G. Construction-in-Progres

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/01/2002 Ending: 10/31/2003

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
   If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions				$			4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
   This amount was calculated by dividing the total amount to be amortized
   by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
    Beginning
    Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2004	$
13.	/2005	$
14.	/2006	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: $ Description:
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/01/2002 Ending: 10/31/2003

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facilit

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [ ] YES [x] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training wa not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income you facility received training aides from other facilities

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits
(c) For in-house training programs only. Do not include fringe benefits
(d) Allocate based on if the aide is from your facility or is being contracted to be trained i your facility. Drop-out costs can only be for costs incurred by your own aides
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresse of those facilities for which you trained aides

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39.3	# of prescrpts	55,641					55,641	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See Attached								37,861	13
14	TOTAL			$ 55,641		$	$		$ 93,502	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be lis on this schedule.

Greenbrier Lodge, Inc.
Period ended 10/31/2003
ID# 0044487

Attachment to Schedule XIV, Line 13

Decription	Amount
IV Therapy Supplies	6,469
Air Fluidized Therapy/Oxygen Rent	19,605
Contracted Lab	7,964
Oxygen Supplies	3,823
	37,861

STATE OF ILLINOIS

Facility Name & ID Number Greenbrier Lodge **#** 0044487 **Report Period Beginning:** 11/01/2002 **Ending:** 10/31/2003

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 10/31/2003 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 280,516	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	385,246		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	2,010		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 667,772	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	22,181		13
14	Buildings, at Historical Cost	1,444,857		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	326,303		16
17	Accumulated Depreciation (book methods)	(920,815)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 872,526	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,540,298	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 62,987	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,503		29
30	Accrued Salaries Payable	65,874		30
31	Accrued Taxes Payable (excluding real estate taxes)	970		31
32	Accrued Real Estate Taxes(Sch.IX-B)	42,394		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accrued Expenses	12,408		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 186,136	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	242,577		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 242,577	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 428,713	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,111,585	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,540,298	$	48

***(See instructions.)**

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/01/2002 Ending: 10/31/2003

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 1,148,770	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 1,148,770	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(8,183)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(14,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe) **Purchase of Treasury Stock**	(15,002)	15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (37,185)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 1,111,585	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/01/2002 Ending: 10/31/2003

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Car	$ 2,625,309	1
2	Discounts and Allowances for all Level	(525,038)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,100,271	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	375,380	6
7	Oxygen	39,893	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 415,273	8
	C. Other Operating Revenue		
9	Payments for Educatior		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radic		15
16	Rental of Facility Space		16
17	Sale of Drugs	119,955	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	13,290	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 133,245	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income**	796	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 796	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Apartment Rents	171,303	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 171,303	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 2,820,888	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	604,713	31
32	Health Care	1,236,832	32
33	General Administratior	652,702	33
	B. Capital Expense		
34	Ownership	161,101	34
	C. Ancillary Expense		
35	Special Cost Centers	142,606	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 2,797,954	40
41	**Income before Income Taxes (line 30 minus line 40)****	22,934	41
42	**Income Taxes**	(31,117)	42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (8,183)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Greenbrier Lodge, Inc.
Period ended 10/31/2003
ID# 0044487

Reconciliation of book income to Federal Tax Income: Federal Tax return is on cash basis

Income per cost report:	22,934
Reversal of 10/31/02 book/tax difference	317,915
Income reduction due to removal of Accounts Receivable	(385,246)
Income reduction due to removal of Other Deferred Costs	(2,010)
Increase in income due to removal of Accounts Payable	62,987
Increase in income due to removal of Other Accrued Expenses	100,709
Income before taxes	117,289
Income Tax paid	(10,282)
Book Income per Federal Tax Return	$ 107,007

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/01/2002 Ending: 10/31/2003

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing			$	$	1
2	Assistant Director of Nursing					2
3	Registered Nurses	9,836	10,781	234,051	21.71	3
4	Licensed Practical Nurses	8,480	9,295	174,788	18.80	4
5	Nurse Aides & Orderlies	36,045	39,508	374,441	9.48	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,983	2,174	22,410	10.31	9
10	Activity Assistants	2,606	2,856	21,146	7.40	10
11	Social Service Worker	3,644	3,994	44,678	11.19	11
12	Dietician	1,759	1,928	21,574	11.19	12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	16,778	18,390	137,201	7.46	15
16	Dishwashers					16
17	Maintenance Worker	4,996	5,476	61,156	11.17	17
18	Housekeepers	11,058	12,120	93,873	7.75	18
19	Laundry	4,449	4,876	33,020	6.77	19
20	Administrator	1,731	1,897	69,198	36.48	20
21	Assistant Administrator	2,008	2,201	33,397	15.17	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,183	4,585	63,126	13.77	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,863	2,042	20,864	10.22	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	111,419	122,123	$ 1,404,923 *	$ 11.50	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$ 6,914	1.3	35
36	Medical Director		4,800	9.3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultan				41
42	Respiratory Therapy Consultan				42
43	Speech Therapy Consultant				43
44	Activity Consultant		2,387	11.3	44
45	Social Service Consultant		2,606	12.3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 16,707		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/01/2002 Ending: 10/31/2003

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Theresa Thompson	Administrator	0	$ 64,911
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.			$ 64,911

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Smith Koelling Dykstra & Ohm	Accounting Services	$ 12,270
Sylvia J. Boecker, PC	Legal Fees	1,635
Richard Peelo & Assoc	Cost Report	6,300
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 20,205

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 47,522
Unemployment Compensation Insurance	26,308
FICA Taxes	102,743
Employee Health Insurance	150,548
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other Employee Incentives	10,113
TOTAL (agree to Schedule V, line 22, col.8)	$ 337,234

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	5,784
Health Care Worker Background Check	348
(Indicate # of checks performed 29)	
Public Relations	9,136
Professional Dues & Licenses	7,166
Advertising	1,384
Less: Public Relations Expense	(9,136)
Non-allowable advertising	(1,384)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 13,298

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$ 670
In-State Travel	1,815
Meals	1,932
Seminar Expense	6,605
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 11,022

**See instructions.

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/01/2002 Ending: 10/31/2003

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/01/2002 Ending: 10/31/2003

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union **No**

(2) Are there any dues to nursing home associations included on the cost repor **No**
If YES, give association name and amount

(3) Did the nursing home make political contributions or payments to a politic
action organization? **No** If YES, have these cost
been properly adjusted out of the cost report

(4) Does the bed capacity of the building differ from the number of beds licensed at t
end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases **Yes**
What was the average life used for new equipment added during this perio **7**

(6) Indicate the total amount of both disposable and non-disposable diaper expen
and the location of this expense on Sch. V. **13,945** Line **10.2**

(7) Have all costs reported on this form been determined using accounting procedur
consistent with prior reports? **Yes** If NO, attach a complete explanation

(8) Are you presently operating under a sale and leaseback arrangement **No**
If YES, give effective date of lease

(9) Are you presently operating under a sublease agreement YES **x** NO

(10) Was this home previously operated by a related party (as is defined in the instructions f
Schedule VII)? YES NO **x** If YES, please indicate name of the facility
IDPH license number of this related party and the date the present owners took ov

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Departme
of Public Aid during this cost report period. **32,850**
This amount is to be recorded on line 42 of Schedule V

(12) Are there any salary costs which have been allocated to more than one line on Schedule
for an individual employee? **No** If YES, attach an explanation of the allocation

(13) Have costs for all supplies and services which are of the type that can be billed
the Department of Public Aid, in addition to the daily rate, been properly classifi
in the Ancillary Section of Schedule V **Yes**

(14) Is a portion of the building used for any function other than long term care services f
the patient census listed on page 2, Section B **Yes** For example,
is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attac
a schedule which explains how all related costs were allocated to these functior

(15) Indicate the cost of employee meals that has been reclassified to employee benef
on Schedule V. $ **0** Has any meal income been offset agains
related costs? **No** Indicate the amount $

(16) Travel and Transportation
a. Are there costs included for out-of-state travel **No**
If YES, attach a complete explanation
b. Do you have a separate contract with the Department to provide medical transportation f
residents? **No** If YES, please indicate the amount of income earned from such
program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patient **100**
d. Have vehicle usage logs been maintained **Yes**
e. Are all vehicles stored at the nursing home during the night and all oth
times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjuste
out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing suc
transportation during this reporting period $

(17) Has an audit been performed by an independent certified public accounting firm **No**
Firm Name: The instructions for the
cost report require that a copy of this audit be included with the cost report. Has this co
been attached? If no, please explain

(18) Have all costs which do not relate to the provision of long term care been adjusted o
out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of servic
performed been attached to this cost report **N/A**
Attach invoices and a summary of services for all architect and appraisal fee

12/31/2002

STATE OF ILLINOIS

Facility Name & ID Number	Greenbrier Lodge, Inc. Diagnostic Report		0044487	DIFFERENCE
Salary/Wages	Page 4, Line 45, Col 1		1,404,923	
	Page 20, Line 34, Col 3		1,404,923	0
Book Depreciation	Page 4, Line 30, Col 4		83,251	
Care Related Depr	Page 13, Line 82	47,144		
Non-Care Depr	PAGE 13, LINE 91, COL 3	36,107	83,251	0
Adjusted Depr	PAGE 4, LINE 30, COL 8		43,450	
	PAGE 13, LINE 83		43,450	(0)
Interest	PAGE 4, LINE 32, COL 3	23,304		
	PAGE 9, LINE 15, COL 10	23,304		0
Adjustments	PAGE 4, LINE 45, COL 7		(112,970)	
	PAGE 5, LINE 30, COL 1		(112,970)	0
Administrative Salaries	PAGE 3, LINE 17, COL 4		64,911	
				0
	PAGE 21, SCHED A		64,911	
PROFESSIONAL SERVICE	PAGE 3, LINE 19, COL 4		20,205	
	PAGE 21, SCHED C		20,205	0
DUES & SUBCRIPTIONS	PAGE 3, LINE 20, COL 8		13,298	
	PAGE 21, SCHED F		13,298	0
EMPLOYEE BENEFITS	PAGE 3, LINE 22, COL 8		337,234	
	PAGE 21, SCHED D		337,234	0
TRAVEL & SEMINAR	PAGE 3, LINE 24, COL 8		11,022	
	PAGE 21, SCHED G		11,022	0
DEPRECIATION-COST	PAGE 13, SCHED E, LINE 81		958,817	
	PAGE 11, SCHED A, LINE 3	22,181		
	PAGE 12, LINE 34, COL 4	729,394		
	PAGE 13, LINE 75, COL 1	179,492		
	PAGE 13, LINE 80, COL 4	27,750	958,817	0
DEPREC - CURRENT BK	PAGE 13, SCHED E, LINE 82		47,144	
	PAGE 12, LINE 34, COL 5	22,411		
	PAGE 13, LINE 75, COL 2	19,183		
	PAGE 13, LINE 80, COL 5	5,550	47,144	0
DEPREC - STRAIGHT LINE	PAGE 13, SCHED E, LINE 83		43,450	
	PAGE 12, LINE 34, COL 7	22,167		
	PAGE 13, LINE 75, COL 3	15,733		
	PAGE 13, LINE 80, COL 6	5,550	43,450	0
DEPREC - ADJUSTMENTS	PAGE 13, SCHED E, LINE 84		(3,694)	
	PAGE 12, LINE 34, COL 8	(244)		
	PAGE 13, LINE 75, COL 4	(3,450)		
	PAGE 13, LINE 80, COL 7	0	(3,694)	0
ACCUMULATED DEPR	PAGE 13, SCHED E, LINE 85		694,495	
	PAGE 12, LINE 34, COL 9	548,762		
	PAGE 13, LINE 75, COL 6	135,559		
	PAGE 13, LINE 80, COL 9	10,174	694,495	0
BALANCE SHEET	TOTAL ASSETS-PAGE 17, LINE 25		1,540,298	
	TOTAL LIAB-PAGE 17, LINE 48		1,540,298	0
EQUITY	TOTAL EQUITY, PAGE 17, LINE 47		1,111,585	
	ENDING EQUITY, PAGE 18, LINE 24		1,111,585	0

Greenbrier Lodge
004487
10/31/2003

Attachment to Page 23, Question 13

The apartments are housed in a totally separate building with all related expenses classified separately in the chart of accounts